PENGARUH TRANSPARANSI KEUANGAN, SISTEM PENGENDALIAN INTERNAL, DAN KOMPETENSI SUMBER DAYA MANUSIA TERHADAP KUALITAS LAPORAN KEUANGAN BADAN USAHA MILIK DESA (BUMDES) DI KECAMATAN BANJAR, BULELENG

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh transparansi keuangan, sistem pengendalian internal dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan pada BUMDes di Kecamatan Banjar, Buleleng. Kualitas laporan keuangan yang terjadi di BUMDes kecamatan banjar menunjukan adanya permasalahan penyalagunaan dana BUMDes, penyajian laporan yang belum sepenuhnya akurat, kurang transparan, serta belum sepenuhnya sesuai dengan standar akuntansi yang berlaku. Penelitian ini mengunakan pendekatan kuantitatif. Data dikumpulkan melalui penyebaran kuesioner kepada 64 responden yang terdiri dari pengawas, ketua, sekretaris, bendahara di 16 BUMDesa yang tersebar di Kecamatan Banjar. Teknik analisis data yang digunakan adalah regresi linear berganda dengan bantuan SPSS IBM 25 *For Windows*. Hasil penelitian menunjukan bahwa (1) transparansi keuangan berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, (2) sistem pengendalian internal berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, (3) kompetensi sumber daya manusia berpengaruh positif dan signifikan terhadap kualitas laporan keuangan. Hal ini menunjukkan bahwa semakin tinggi tingkat transparansi keuangan, semakin efektif sistem pengendalian internal, dan semakin baik kompetensi sumber daya manusia, maka kualitas laporan keuangan yang dihasilkan oleh BUMDes akan semakin meningkat.

Kata kunci: transparansi keuangan, sistem pengendalian internal, kompetensi sumber daya manusia, kualitas laporan keuangan.

THE INFLUENCE OF FINANCIAL TRANSPARENCY, INTERNAL CONTROL SYSTEMS, AND HUMAN RESOURCE COMPETENCE ON THE QUALITY OF FINANCIAL REPORTS OF VILLAGE-OWNED ENTERPRISES (BUMDES) IN BANJAR DISTRICT, BULELENG

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ABSTRACT

This study aims to determine the effect of financial transparency, internal control systems, and human resource competency on the quality of financial reports at BUMDes in Banjar District, Buleleng. The quality of financial reports at BUMDes in Banjar District indicates problems with misuse of BUMDes funds, reporting that is not fully accurate, lacks transparency, and does not fully comply with applicable accounting standards. This study uses a quantitative approach. Data were collected through questionnaires distributed to 64 respondents consisting of supervisors, chairmen, secretaries, and treasurers at 16 BUMDes across Banjar District. The data analysis technique used was multiple linear regression with the help of SPSS IBM 25 For Windows. The results of the study indicate that (1) financial transparency has a positive and significant effect on the quality of financial reports, (2) the internal control system has a positive and significant effect on the quality of financial reports, (3) human resource competency has a positive and significant effect on the quality of financial reports. This indicates that the higher the level of financial transparency, the more effective the internal control system, and the better the human resource competency, the better the quality of financial reports produced by BUMDes.
***Keywords**: financial transparency, internal control system, human resource competency, quality of financial reports.*